

STATE TAX COMMISSION OF MISSOURI

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STRATEGIC PLAN

2006-2010

MISSION - VISION

Mission Statement

The State Tax Commission shall uphold the constitution and statutes of the State of Missouri; faithfully and impartially execute an assessment program; promptly and efficiently respond to the questions, complaints, and needs of taxpayers and assessing officers; and endeavor to eradicate the injustices and inequities in property tax assessments.

Vision Statement

The State Tax Commission envisions an ad valorem assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

VALUES

Uniformity, Accuracy, Impartiality, Fairness, Integrity, Public Trust

The State Tax Commission values an assessment system which attains uniformity in the assessment of all property within a class. Such uniformity, by necessity, must be based upon accurate information and impartial judgments, and when such a foundation is established, will result in fair and equitable assessments. Only upon the sound footings that these values provide can the State Tax Commission maintain an assessment structure which exudes integrity and earns the public trust.

Work Ethic, Efficiency, Quality

The State Tax Commission values employees with a strong work ethic who are eager to utilize their time and resources to create an exemplary product and provide services of unquestionable quality.

Openness, Accountability

The State Tax Commission values a policy of openness in all governmental activity and the assessment process in particular. Working in tandem with the concept of openness, is the concept of accountability of assessing officers for the values and classifications placed upon property. The State Tax Commission values an assessment system in which the information upon which assessments are based is accessible to the taxpayer, and the method by which the assessments were determined is explained upon request.

Education

The State Tax Commission values the education not only of its staff and assessing officers but also of the public. Such education spawns understanding which in turn establishes and maintains public trust in the integrity of the property tax assessment system.

Service, Responsiveness, Courtesy

The State Tax Commission values the role of being of service to the public and recognizes that taxpayers deserve a prompt and courteous response from their government.

Constitution and Laws

The State Tax Commission values the legal framework provided by the Constitution of Missouri and the Revised Statutes of Missouri, which explicitly or impliedly, encourages and protects a government based upon the principles reflected in the foregoing values.

CONSTITUTIONAL MANDATE

The Missouri Constitution of 1945 created the State Tax Commission of Missouri in its current form. Article X, Section 14 of that constitution requires the General Assembly to create a tax commission for the purpose of performing three (3) functions:

1. Equalize assessments as between counties.
2. Hear appeals from local boards of equalization in individual assessment cases, and upon such appeal, correct any assessment which is shown to be unlawful, unfair, arbitrary or capricious.
3. Perform such other duties as may be prescribed by law.

STRATEGIC ISSUES

STRATEGIC ISSUE 1: *Ensure Property Assessments Are Uniformly Based Upon Market Value*

STATUTORY DUTIES AND RESPONSIBILITIES TO THE CITIZENS OF MISSOURI

1. The State Tax Commission shall raise or lower the assessed valuation of any real or tangible personal property; provided that before any such assessment is so raised, notice of the intention of the State Tax Commission to raise such assessed valuation and of the time and place at which a hearing thereon will be held shall be given. [Sec. 138.380.1, RSMo].
2. The State Tax Commission shall cause to be placed upon the assessment rolls at any time during the year omitted property which may be discovered to have, for any reason, escaped assessment and taxation, and to correct any errors that may be found on the assessment rolls and to cause the proper entry to be made. [Sec. 138.380.3, RSMo].
3. The State Tax Commission shall classify and equalize the valuation of real and tangible personal property among the several counties in the state. [Sec.138.390.1, RSMo]
4. The State Tax Commission shall equalize the valuation of each class of property among the respective counties of the state in the following manner:
 - (a) It shall add to the valuation of each class of the property, real or tangible personal, of each county which it believes to be valued below its true value in money.
 - (b) It shall deduct from the valuation of each class of the property, real or tangible personal, of each county which it believes to be valued above its true value in money.[Sec.138.390.2, RSMo]
5. The State Tax Commission shall require clerks of the several county commissions of this state and the assessor in St. Louis City to keep up the aggregate valuation of real and tangible personal property in their respective counties as fixed by the State Tax Commission. [Sec. 138.400.3, RSMo]
6. The State Tax Commission shall investigate companies which have tangible personal property for lease or companies which lease tangible personal property, to cause said property to be properly taxed within this state. [Sec. 138.235.2, RSMo]

FY-2006-2010 Goals:

1. To ensure equitable and uniform assessments of real and tangible personal property throughout the State of Missouri.
2. To ensure compliance with the state statutes requiring that assessments be based upon the true value in money of the property.
3. To determine an assessment ratio which accurately reflects the degree to which each county's assessments vary from the statutorily required percentage of market value.
4. To develop decision models emulating standards established by the International Association of Assessing Officers (IAAO).

Outcomes:

1. Real and personal property assessment is performed by local assessing officers in all 115 taxing jurisdictions in the state such that:
 - a. Assessments represent the true value in money of the property assessed.
 - b. Assessments are within an acceptable variance of the statutorily mandated level of assessment.
2. Basis is established to support the implementation of action to address inadequacies in the assessment program.
3. State reimbursement funds to local assessment programs are effectively and efficiently utilized.

Outcome Measurement:

1. Ratio studies that develop statistical inferences on the level of assessment and assessment uniformity in each taxing jurisdiction of the state.
2. Monitoring of the assessment rolls to verify that necessary adjustments were made.

Strategies:

1. Assist assessors in developing assessment maintenance plans.
2. Develop an educational curriculum for assessors and staff to achieve professional appraisal designation in the State of Missouri.
3. Issue guidelines and directives to assist the assessors.

4. Provide assessors with information regarding the accuracy of their assessments.
5. Assist assessors in determining the adjustment needed in assessments to comply with statutory requirements.
6. Issue equalization compliance orders to those jurisdictions where substantial adjustments in assessments are indicated in the studies performed by the State Tax Commission. The equalization compliance order shall state the assessment adjustments necessary for statutory compliance. State reimbursements shall also be withheld until such time the State Tax Commission can verify that the needed adjustments were implemented.
7. Require State Tax Commission staff to visit each county for the purpose of monitoring assessment progress and assisting assessors in areas of difficulty.
8. Conduct studies in each of the counties and in the City of St. Louis to determine the accuracy of local assessments.
9. Develop a business personal property depreciation schedule that shall be used by all assessors in order to promote uniformity in the assessment of business personal property.
10. Contract with the University of Missouri-Columbia, School of Agriculture to develop a productivity model to determine agricultural land values, as required by statute.
11. Develop a state-wide policy establishing acceptable variances from the statutorily mandated level of assessment for each class and sub-class of property.
12. Conduct staff meetings or seminars not less than once per quarter to educate the staff on appraisal techniques and assessment law.
13. Conduct sales ratio studies in each of the 115 assessing jurisdictions based upon sales information gathered by the Ratio Section, the Technical Assistance Section and the county assessors' offices.
14. Develop statistical studies and programs providing in-depth analysis of the level and quality of assessments in all 115 assessment jurisdictions.

STRATEGIC ISSUE 2: *Efficient and Fair Disposition of Taxpayer Appeals of Property Tax Assessments*

STATUTORY DUTIES AND RESPONSIBILITIES TO THE CITIZENS OF MISSOURI

1. Every owner of real property or tangible personal property shall have the right to appeal from the local boards of equalization to the State Tax Commission under rules prescribed by the State Tax Commission, within the time prescribed in chapter 138, RSMo or thirty days following the final action of the local board of equalization, whichever date later occurs,

concerning all questions and disputes involving the assessment against such property, the correct valuation to be placed on such property, the method or formula used in determining the valuation of such property, or the assignment of a discriminatory assessment to such property. The State Tax Commission shall investigate all such appeals and shall correct any assessment or valuation which is shown to be unlawful, unfair, improper, arbitrary or capricious. Any person aggrieved by the decision of the State Tax Commission may seek review as provided in chapter 536, RSMo. [Sec. 138.430.1, RSMo]

2. In order to investigate such appeals, the State Tax Commission may inquire of the owner of the property or of any other party to the appeal regarding any matter or issue relevant to the valuation, subclassification or assessment of the property. The State Tax Commission may make its decision regarding the assessment or valuation of the property based solely upon its inquiry and any evidence presented by the parties to the State Tax Commission, or based solely upon evidence presented by the parties to the State Tax Commission. [Sec. 138.430.2, RSMo]
3. Every owner of real property or tangible personal property shall have the right to appeal to the circuit court of the county in which the collector maintains his office, from the decision of the local board of equalization not later than thirty days after the final decision of the board of equalization concerning all questions and disputes involving the exclusion or exemption of such property from assessment or from the tax rolls pursuant to the Constitution of the United States or the constitution or laws of this state, or of the taxable situs of such property. The appeal shall be as a trial de novo in the manner prescribed for nonjury civil proceedings. [Sec. 138.430.3, RSMo]
4. Upon the timely filing of an appeal as provided in this section, the State Tax Commission or the clerk of the circuit court, as applicable, shall send to the county collector to whom the taxes on the property involved would be due, a notice that an appeal has been filed, which notice shall contain the name and address of the taxpayer filing the appeal. [Sec. 138.430.4, RSMo]
5. Upon receiving payment of current taxes under protest pursuant to section 139.031.1. RSMo or upon receiving notice of an appeal pursuant to section 138.430, RSMo, the county collector shall disburse to the proper official all portions of taxes not disputed by the taxpayer and shall impound in a separate fund all portions of such taxes which are in dispute. Except as provided in section 139.031.3, RSMo, every taxpayer protesting the payment of current taxes shall, within ninety days after filing his protest, commence an action against the collector by filing a petition for the recovery of the amount protested in the circuit court of the county in which the collector maintains his office. If any taxpayer so protesting his taxes shall fail to commence an action in the circuit court for the recovery of the taxes protested within the time prescribed in this subsection, such protest shall become null and void and of no effect, and the collector shall then disburse to the proper official the taxes impounded, and any interest earned, as provided above in this subsection. [Sec. 139.031.2, RSMo]
6. No action against the collector shall be commenced by any taxpayer who has, for the current tax year in issue, filed with the State Tax Commission a timely and proper appeal of the protested taxes. Such taxpayer shall notify the collector of the appeal in the written statement

required by section 139.031.1, RSMo. The taxes so protested shall be impounded in a separate fund and the State Tax Commission may order all or any part of such taxes refunded to the taxpayer, or may authorize the collector to release and disburse all or any part of such taxes in its decision and order issued pursuant to chapter 138, RSMo. [Sec. 139.031.3, RSMo]

7. If the circuit court, after review of the appeal, finds that the appeal is not a proper subject for the appeal to the circuit court as provided in section 138.430.3, RSMo, it shall transfer the appeal to the State Tax Commission for consideration. [Sec. 138.430.5, RSMo]

FY-2006-2010 Goal:

To provide a fair and efficient system by which taxpayers may appeal the assessments on their property.

Outcomes:

1. All appeals are disposed of in a fair and efficient manner.
2. Appeals are handled as quickly and efficiently as possible without jeopardizing the integrity of the process or the quality of the decisions or other resolutions.
3. Appeals are facilitated by explaining the procedure and addressing any questions regarding the process.

Outcome Measurement:

<u>Outcome Measure</u> ¹	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Appeals Received	2,800	6,000	1,500	5,000	1,500

Strategies:

1. Inform taxpayers and/or their attorneys of deadlines, procedures and filing requirements at every stage of the proceeding.
2. Set pre-hearing conferences upon receipt of complaint in those jurisdictions having a substantial number of pro se residential appeals.
3. Monitor the hearing docket to ensure appeals are heard within a reasonable time period.
4. Conduct pre-hearing conferences and evidentiary hearings throughout the state to make the appeal process more accessible for taxpayers.
5. Encourage efficiency and compliance with discovery and exchange schedules that streamline the hearing process by requiring the parties to file written direct testimony of witnesses,

1. Appeals for calendar years 2006 are actual numbers and 2007 – 2010 are estimated.

evidentiary exhibits and objections with the State Tax Commission prior to hearing.

6. Issue decisions, dismissals, and orders within a timely manner.
7. Schedule legal staff so that at least one hearing officer is in the office to respond to inquiries from taxpayers, assessors and attorneys regarding the State Tax Commission's appeal procedures.
8. Enhance and strengthen hearing officers' knowledge of appraisal methodology and administrative law by attending seminars and workshops conducted by approved professional appraisal and legal organizations.

**STRATEGIC ISSUE 3: *Fair and Timely Assessment of Property Held by
Public Utilities, Railroads and Similar Entities***

STATUTORY DUTIES AND RESPONSIBILITIES TO THE CITIZENS OF MISSOURI

1. The State Tax Commission shall have the exclusive power of original assessment of the distributable property of railroads, railroad cars, rolling stock, telecommunication companies, electric power and light companies, pipeline companies, and other similar public utilities, and of the aircraft of airline companies in a manner not inconsistent with chapter 155, RSMo. [Sec.138.420.1, RSMo]
2. After original assessments of the State Tax Commission have been completed, each corporation, person or public utility interested therein shall be promptly notified of the action of the State Tax Commission and shall have the right to apply for a rehearing. The State Tax Commission shall grant and hold such rehearing and fix the date thereof. [Sec. 138.420.2, RSMo]
3. If, after such rehearing and a consideration of the facts, the State Tax Commission shall be of the opinion that the original decision or any part thereof should be changed, the State Tax Commission may change or modify the same and such assessed valuations as are finally determined shall be certified to the clerks of the several county commissions and to the assessor in St. Louis City. [Sec.138.420.3, RSMo]

FY-2006-2010 Goal:

To maintain assessment methods and procedures for fairly assessing the distributable property of public utilities, railroads and similar entities in a timely fashion.

Outcome:

The State Tax Commission determines the assessed value of the distributable real and personal property of public utilities in a fair and timely manner using current methodology accepted by professionals in the field of appraisal, and certifies the respective assessed value to the utility companies and the various taxing jurisdictions in the state by June 30.

Outcome Measurement:

Certification of final values for public utilities to the counties and the public utility companies by June 30 of each year, and certification of final values for freight lines to the Department of Revenue and the freight line companies by October 1 of each year.

Strategies:

1. Continue the education of appraisal specialists in the State Tax Commission's Original Assessment Section by sending them to workshops and seminars pertaining to the assessment of the distributable property of utilities.
2. Investigate, develop, and adopt new methodologies to more accurately determine the values of the distributable property of these companies.
3. Develop and maintain forms for reporting centrally assessed properties.
4. Develop and maintain forms for reporting locally assessed properties of centrally assessed companies.
5. Aid all centrally assessed taxpayers and assessors with required forms and reporting procedures.
6. Schedule informal meetings prior to certification between appraisal specialists and company representatives to discuss preliminary assessments.
7. Schedule meetings between the State Tax Commissioners, the appraisal specialists, and company representatives prior to certification to discuss preliminary assessments.
8. Certify final values to the counties and companies by June 30, and final values for freight line companies to the Department of Revenue and the companies by October 1 of each year.

STRATEGIC ISSUE 4: *Assistance for Assessors in the Performance of Their Duties*

STATUTORY DUTIES AND RESPONSIBILITIES TO THE CITIZENS OF MISSOURI

1. The State Tax Commission shall exercise general supervision over all the assessing officers of this state, over county boards of equalization and appeal in the performance of their duties under chapter 138, RSMo and all other laws concerning the general property tax and shall institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of chapter 138, RSMo, and of all laws relating to the general property tax. [Sec. 138.410.1, RSMo]
2. The State Tax Commission shall ensure that all counties are accurately assessed, as provided by statute. [Sec. 21.811.2, RSMo]
3. The State Tax Commission shall require from any officer in this state, on forms prescribed by the State Tax Commission, such annual or other reports as shall enable said State Tax Commission to ascertain the assessed and equalized value of all real and tangible property listed for taxation, the amount of taxes assessed, collected and returned, and such other matter as the State Tax Commission may require, to the end that it may have complete information concerning the entire subject of revenue and taxation and all matters and things incidental thereto. [Sec. 138.380.2, RSMo].
4. After the various assessment rolls required to be made by law shall have been passed upon by the several boards of equalization and prior to the making and delivery of the tax rolls to the proper officers for collection of the taxes, the several assessment rolls shall be subject to inspection by the State Tax Commission, or by any member or duly authorized agent or representative thereof. [Sec.138.460.1, RSMo]
5. In case it shall appear to the State Tax Commission after such investigation, or be made to appear to said State Tax Commission by written complaint of any taxpayer, who has previously appealed to the local board of equalization, that property subject to taxation has been omitted from said roll, or individual assessments have not been made in compliance with law, the said State Tax Commission may issue an order directing the assessing officer whose assessments are to be reviewed to appear with his assessment roll and the sworn statements of the person or persons whose property or whose assessments are to be considered, at a time and place to be stated in said order, said time to be not less than five days from the date of the issuance of said order, and the place to be at the office of the county commission at the county seat, or at such other place in said county in which said roll was made as the State Tax Commission shall deem most convenient for the hearing herein provided. All complaints shall be filed with the State Tax Commission not later than September thirtieth. [Sec.138.460.2, RSMo].
6. The State Tax Commission, or any member thereof, or any duly authorized agent, shall appear at the time and place mentioned in said order, and the assessing officer, upon whom said notice shall have been served, shall also appear with said assessment roll. The State Tax

Commission, or any member thereof, or any duly authorized agent thereof, as the case may be, shall then and there hear and determine as to the proper assessment of all property and persons mentioned in said notice, and all persons affected, or liable to be affected by review of said assessments thus provided for, may appear and be heard at said hearing. In case said State Tax Commission, or any member or agent thereof who is acting in said review, shall determine that the assessments so reviewed are not made according to law, the county clerk shall, in a column provided for that purpose, place opposite said property the lawful valuation of the same for assessment. [Sec.138.470.1, RSMo]

7. As to the property not upon the assessment roll, the county clerk, upon order of the State Tax Commission, acting in said review, shall place the same upon said assessment roll by proper description and shall place thereafter in the proper column the value required by law for the assessment of said property. The county clerk, upon orders of the State Tax Commission, shall also spread upon said roll a certificate showing the day and date on which said assessment roll was reviewed by the State Tax Commission. [Sec.138.470.2, RSMo]
8. The action of the State Tax Commission, or member or agent thereof, when done as provided in this section, shall be final, subject, however, to review in the manner provided in sections 536.100 to 536.140, RSMo, except that the venue of proceedings for review involving the assessment of real property is in the county where the real property is situated. [Sec.138.470.4, RSMo]
9. The State Tax Commission shall prescribe the forms of all certificates, blanks and books used in the assessment and collection of the general property tax and shall, with the advice of the attorney general, decide all questions that arise in reference to the true construction or interpretation of this law, or any part thereof, with reference to the powers and duties of county or township tax officers, and the decision shall have force and effect until modified or annulled by the judgment or decree of a court of competent jurisdiction. [Sec.138.380.5 and 140.660, RSMo].
10. At least one member of the State Tax Commission or some duly authorized representative shall visit officially the several counties of this state at least once each year and inquire into the methods of assessment and taxation and ascertain whether assessing and revenue officers are faithfully discharging their duties as required by law and are diligent in enforcing the laws relating to the general property tax. [Sec. 138.415, RSMo]
11. The State Tax Commission shall conduct seminars for its area supervisors and field representatives, both in its office in Jefferson City and in various parts of the state, in order to ascertain the best methods for the area supervisors and field representatives to use in their work. [Sec. 138.235.1, RSMo]

FY-2006-2010 Goal:

To provide appraisal expertise, financial support, guidelines, and other technical support to assessors to assist in the performance of their duties.

Outcomes:

1. Efficient and effective assessment programs are maintained in each of the 115 jurisdictions of the state.
2. State Tax Commission staff, assessors and their personnel are trained regarding the necessary elements of an assessment maintenance plan.
3. Taxpayer complaints are monitored and responses are provided within a reasonable time period.
4. Assessors are provided with direct access to State Tax Commission staff to answer daily assessment questions.
5. Local assessing officers are trained and able to apply methods of assessment and record keeping techniques.
6. Staff members of the State Tax Commission are encouraged to obtain training in accepted appraisal techniques and methodologies as well as laws, rules, guidelines and policy governing the assessment of property.

Outcome Measurement:

A professional working relationship between Commission staff and personnel in the assessors' offices.

Strategies:

1. Hold staff meetings or seminars periodically to educate the staff on the development and implementation of assessment maintenance plans and other aspects of the assessment process.
2. Conduct assessor workshops addressing problem issues in the assessment process.
3. Encourage assessors and their staff to achieve professional designations in appraisal and mapping.
4. Require State Tax Commission staff to visit each county to review development and implementation of assessment maintenance plans.
5. Ensure that a member of State Tax Commission office staff is always available during working hours to respond to inquiries from assessors or taxpayers.
6. Maintain and distribute an Assessor's Manual to assessors and periodic updates.

**STRATEGIC ISSUE 5: *Advise the General Assembly Regarding Proposed Legislation
Affecting the Statewide Property Assessment Program***

STATUTORY DUTIES AND RESPONSIBILITIES TO THE CITIZENS OF MISSOURI

1. The State Tax Commission shall investigate the tax laws of other states and countries, to formulate and submit to the legislature such recommendations as the State Tax Commission may deem expedient to prevent evasions of the assessment and taxing laws, whether the tax is specific or general, to secure just, equal and uniform taxes, and improve the system of assessment and taxation in this state. [Sec. 138.380.4, RSMo].
2. A report of the proceedings and decisions of the State Tax Commission shall be printed annually. [Sec.138.440.1, RSMo]
3. The report shall contain a complete account of the work of the State Tax Commission, including its proceedings and decisions while acting as a board of equalization. [Sec.138.440.2, RSMo]
4. After the report has been prepared by the administrative secretary, the members of the State Tax Commission shall edit the report and make any corrections or revisions necessary. [Sec.138.440.3, RSMo]
5. The State Tax Commission shall annually certify to the director of revenue and to the commissioner of education a copy of its most recent annual report containing the total valuation of all taxable properties in the state according to the county or counties for which the same is assessed. The State Tax Commission shall also certify to the director and to the commissioner any amendments or modifications to the annual report; provided, however, that no amendments or modifications to the annual report shall be accepted by the State Tax Commission or certified by it to the director of revenue or the commissioner of education at any time after December thirty-first of the year. [Sec.138.445.1, RSMo]
6. The annual report of the State Tax Commission and any amendments or modifications thereto duly certified to the director of revenue and to the commissioner of education shall constitute the official record of the state of Missouri for purposes of section 142.345, RSMo, and section 163.011, RSMo. [Sec.138.445.2, RSMo]

FY-2006-2010 Goal:

To advise the General Assembly regarding the effects of proposed legislation to assure maintenance of a considered, well-reasoned property tax system and the implementation of positive changes in that system.

Outcomes:

1. Quality property tax laws provide for fair and equitable property assessments in the State of Missouri.

2. Proposed legislation affecting property tax assessments is monitored.
3. Members of the General Assembly and Executive Branch are advised regarding the impact of proposed legislation.

Outcome Measurement:

1. Laws which reflect the intent and spirit of the Missouri Constitution's provision that property tax assessments be fair and uniform.
2. Review of assessments of business personal property utilizing the statutory depreciation schedule and recommendations to the General Assembly.

Strategies:

1. Review and track proposed legislation.
2. Make Commissioners and other appropriate staff available for consultation by members of the General Assembly and the Executive Branch.
3. Testify before the Joint Committee on Tax Policy regarding the status of the assessment program in this state.

STRATEGIC ISSUE 6: *Advise and Educate the Public on the Statewide Property Assessment Program*

STATUTORY DUTIES AND RESPONSIBILITIES TO THE CITIZENS OF MISSOURI

1. The State Tax Commission shall from time to time select and designate the works, papers or studies of the State Tax Commission relating to the field of taxation that may in the judgment of the State Tax Commission be of interest to the public and cause same to be published in pamphlet or booklet form. [Sec.138.440.4, RSMo]

FY-2006-2010 Goals:

1. To advise and educate the public regarding the laws governing the property assessment program in the State of Missouri.
2. To promptly respond to taxpayer inquiries.

Outcome:

The public is informed about the laws and procedures affecting property assessment in the State of Missouri.

Outcome Measurement:

1. Monitoring of visits to State Tax Commission website.
2. Tracking and maintaining electronic and written correspondence to ensure prompt and accurate responses have been provided.

Strategies:

1. Maintain current property tax assessment information on the State Tax Commission's website for use by assessors and the public.
2. Designate staff member(s) to respond to taxpayer inquiries, complaints, concerns and correspondence within a timely manner.
3. Update and make available to the public the State Tax Commission's pamphlets, articles and other documents, including the annual report, in order that the public may be informed and educated on the property tax assessment program in the State of Missouri, and the property assessment appeal process.
4. Update and make available ratio study results demonstrating the level of assessment for each county and the City of St. Louis.
5. Provide the State Tax Commission's Annual Report to the Office of the Secretary of State for posting to that office's website, and for deposit in the state library archives.
6. Provide access to the following information and documents on the State Tax Commission website:
 - State Tax Commission forms
 - Legal Decisions from 1999 through current year
 - State Tax Commission newsletter
 - County Values
 - Annual Reports
 - Certifications for the Consumer Price Index for all Urban Consumers and County Ratios
 - Assessment Brochures
 - Directories of County Assessors, County Collectors and County Clerks
 - Property Tax Assessment Definitions
 - Strategic Plan

7. Provide web links to information and to websites useful for obtaining further information on property tax assessment in Missouri:

- Circuit Breaker (Property Tax Credit)
- Homestead Exemption (Homestead Preservation Credit)
- Missouri Sunshine Law
- Missouri General Assembly
- Missouri Department of Revenue
- Missouri Association of Counties
- Missouri Assessors' Association